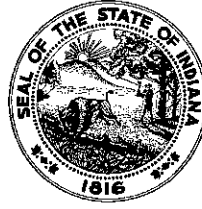


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
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May 29, 2015

The Honorable Katie Kaufman
Jackson County Assessor
111 S. Main St., Suite 116
Brownstown, IN 47220

Dear Ms. Kaufman:

The Department of Local Government Finance has reviewed the information and data (both originally submitted and the supplemental information) for the Jackson County 2015 ratio study. The Department hereby approves the ratio study based on the results of the Mann-Whitney "Sales Chasing" test and Spearman Rank test for vertical equity; and the review of the accuracy, equity, and uniformity of the assessments as determined by the median ratio, coefficient of dispersion (COD), Price Related Differential (PRD), and the change analysis conducted by the Department.

Please note that this approval is granted without verification of all of the actual sales disclosure forms in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14. As always, the Department encourages counties to use all possible sales, which lend greater validity to the sales ratio study.

The Department notes that a large number of parcels have had obsolescence and negative influence factors removed. As discussed in the May 26, 2015 conference call, you understand the ramifications of removing the varying amounts of obsolescence and negative influence factors, including the possibility of increased property tax appeals, and defending the changes in assessed value. If the assessed value increases by more than five percent (5%) from the prior assessment year, the assessing official has the initial burden of proof in the appeal process.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant. For the assessment year 2016, your 2015 sales disclosure data files must be compliant with the rules of the Department.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,


Courtney L. Schaafsma
Commissioner

cc: Barry Wood, Assessment Director